IN THE HIGH COURT OF JUDICATURE AT BOMBAY

NAGPUR BENCH : NAGPUR

WRIT PETITION NO.501/2022

Nivedita Mahila Co-operative Society Ltd.,
Chandrapur ... Petitioner

- Versus -

Income Tax Officer, Chandrapur and another ... Respondents

Shri Saket Bhattad, Advocate for Petitioner.

Shri A.J. Bhoot, Advocate for Respondent Nos.1 and 2.

CORAM : NITIN JAMDAR AND ANIL L. PANSARE, JJ.

DATE : 25 MARCH 2022

P.C. :

This Petition challenges the notice dated 24 March 2021 issued by Respondent No.1-Assessing Officer, seeking to reopen the assessment under Section 148 of the *Income Tax Act, 1961*.

2. Learned Counsel for the Revenue, on the last occasion had pointed out that the reasons were supplied to the Petitioner, and in spite of lodging the objections, the Petitioner has directly filed this Petition and the Respondents are not averse to consider the same and passing the orders thereon.

3. Through series of decisions of the Hon'ble Supreme Court and this Court in respect of notice issued under Section 148 of the *Income Tax Act,* a methodology has been evolved, whereby after receipt of notice the assessee is entitled to seek reasons in support and after reasons being so served, to lodge objections. These objections are dealt with by the Assessing Officer and if the Assessing Officer rejects the objections and proceeds further, the Assessing Officer is required to give four weeks time from the receipt of service of the orders on objections to the assessee. The mandate of four weeks is laid down by this Court in the case of *Asian Paints Ltd. versus Deputy Commissioner of Income-tax*[1].

4. The lodging of objections and considering the same by the Respondent Officers is in fact beneficial to the assessee as the assessee will get an opportunity to put forth its say before the Assessing Officer.

1 [2008] 296 ITR 90 (Bombay)

5. Learned Counsel for the Petitioner states that the objections will be lodged before the Assessing Officer within a period of two weeks. Thereafter, the Respondent-Assessing Officer will pass an appropriate order as per law.

6. In case the objections are rejected, the Petitioner has a remedy in law. After passing of the order, the Assessing Officer will not give effect to the order for a period of four weeks as per the direction in the decision of *Asian Paints Ltd.* (supra)

7. With these observations, the Writ Petition is disposed of.

(ANIL L. PANSARE, J.) (NITIN JAMDAR, J.)

SANDEEP CHANDRASHEKHAR DESHMUKH

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Date: 2022.04.01 19:07:18 +0530

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